

**§ 143.36 Form of immediate delivery, entry and entry summary.**

(a) *Electronic form of data.* If Customs determines that the immediate delivery, entry or entry summary data is satisfactory under §§143.34 and 143.35, the electronic form of the immediate delivery, entry or entry summary through ABI shall be deemed to satisfy all filing requirements under this part. Further, the filer will not be required to produce or physically submit any official Customs forms of immediate delivery, entry or entry summary. The filer is responsible for the accuracy of the data submitted electronically to the same extent as if the documents were produced, signed and physically submitted by the filer (see §111.32 of this chapter).

(b) *Accuracy of data.* Participation constitutes declaration by the electronic filer that, to the best of his knowledge, all transactions filed electronically fully disclose prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties, which are true and correct, and that all goods or services provided either free or at a reduced cost to the seller of the merchandise are fully disclosed (see §111.32 of this chapter).

(c) *Submission of invoice.* The invoice will be retained by the filer unless requested by Customs. If the invoice is submitted by the filer before a request is made by Customs, it will not be accepted or retained by Customs. When Customs requests presentation of the invoice, invoice data must be submitted in one of the following forms:

- (1) Paper form;
- (2) AII or EDIFACT format.

(3) In appropriate cases where a party has obtained a preclassification/binding ruling number covering the merchandise being entered, or is a participant in a pre-approval program, and information is electronically transmitted which is adequate for the examination of the merchandise and the determination of duties, and for verifying the information required for statistical purposes by §141.61(e) of this chapter, such information will satisfy the invoice re-

quirement of this part and part 141 of this chapter.

[T.D. 90-92, 55 FR 49886, Dec. 3, 1990, as amended by T.D. 98-56, 63 FR 32945, June 16, 1998]

**§ 143.37 Retention of records.**

(a) *Record maintenance requirements.* All records received or generated by a broker or importer must be maintained in accordance with part 163 of this chapter.

(b) *Termination of broker's responsibility.* If the broker is discharged by the importer, he shall retain the documentation for those deliveries, entries or entry summaries filed by him prior to such discharge. Documentation in possession of a broker at the time of permanent termination of the brokerage business shall be accounted for pursuant to §111.30(e) of this chapter.

[T.D. 90-92, 55 FR 49886, Dec. 3, 1990, as amended by T.D. 98-56, 63 FR 32945, June 16, 1998]

**§ 143.38 [Reserved]****§ 143.39 Penalties.**

(a) *Brokers.* Brokers unable to produce records requested by Customs under this chapter will be subject to disciplinary action or penalties pursuant to part 111 or part 163 of this chapter.

(b) *Importers.* Importers unable to produce records requested by Customs under this chapter will be subject to penalties pursuant to part 163 of this chapter.

[T.D. 98-56, 63 FR 32945, June 16, 1998]

## **PART 144—WAREHOUSE AND RE-WAREHOUSE ENTRIES AND WITHDRAWALS**

Sec.

144.0 Scope.

### **Subpart A—General Provisions**

- 144.1 Merchandise eligible for warehousing.
- 144.2 Liability of importers and sureties.
- 144.3 Allowance for damage.
- 144.4 Allowance for abandoned, destroyed, or exported merchandise.
- 144.5 Period of warehousing.
- 144.6 [Reserved]
- 144.7 Disposition of merchandise after expiration of warehousing period.